

## Article - Tax - General

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§8–210.

(a) Except as provided in subsection (b) of this section, a financial institution shall pay the financial institution franchise tax with the return that covers the period for which the tax is due.

(b) Each financial institution required to file quarterly estimated financial institution franchise tax returns shall pay:

(1) at least 25% of the estimated financial institution franchise tax shown on the declaration or amended declaration for a taxable year:

(i) with the declaration or amended declaration that covers the year; and

(ii) with each quarterly return for that year; and

(2) any unpaid financial institution franchise tax for the year shown on the financial institution franchise tax return that covers that year, with the return.

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